

Client: **A420383 - The Boston Home, Inc.**
Engagement: **MCMD 2023 - The Boston Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCD Journal Entry	MCD Balance 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1000.01.00	Petty Cash - Operating	200.00	200.00		0.00	200.00
1001.01.00	Petty Cash - Resident Trust	1,207.00	2,011.00		0.00	2,011.00
1005.01.00	Cash - Checking	233,070.00	292,703.00		0.00	292,703.00
1006.01.00	Cash - Disbursement	(36,520.00)	(150,971.00)		0.00	(150,971.00)
1010.01.00	Cash - Payroll	(29,427.00)	(26,134.00)		0.00	(26,134.00)
1040.01.00	Cash - Resident Trust	71,989.00	73,421.00		0.00	73,421.00
1050.01.00	Cash - Money Market Accounts	2.00	2.00		0.00	2.00
1051.01	Fidelity - Money Market Account	0.00	2,524,373.00		0.00	2,524,373.00
1060.01.00	Endowment Investments At Cost	40,578,356.00	37,634,231.00		0.00	37,634,231.00
1070.01.00	Beneficial Interest In Perpetual Trusts	580,982.00	638,453.00		0.00	638,453.00
1076.01.00	Investments In 457b Trust	439,169.00	446,195.00		0.00	446,195.00
1080.01.00	Endowment Investments Market Adjust.	15,529,733.00	18,379,788.00		0.00	18,379,788.00
1100.01.00	AR - Private	28,119.00	(20,647.00)		0.00	(20,647.00)
1115.01.00	AR - Medicare A	44,722.00	69,428.00		0.00	69,428.00
1120.01.00	AR - Medicare B	42,348.00	48,880.00		0.00	48,880.00
1130.01.00	AR - Medicaid	1,065,600.00	1,189,107.00		0.00	1,189,107.00
1135.01.00	AR - Hospice	28,930.00	11,699.00		0.00	11,699.00
1140.01.00	AR - Medicaid Pending	52,879.00	48,234.00		0.00	48,234.00
1155.01.00	AR - Other Ins Ancillaries	4,329.00	5,737.00		0.00	5,737.00
1165.01.00	AR - Coinsurance Other	(8,161.00)	(7,490.00)		0.00	(7,490.00)
1170.01.00	AR - Resources	21,365.00	12,289.00		0.00	12,289.00
1190.01.00	A/R - Outpatient	21,353.00	27,287.00		0.00	27,287.00
1199.01.00	Allow For Doubtful Accts.	(44,000.00)	(38,210.00)		0.00	(38,210.00)
1205.01.00	Prepaid Expenses	147,638.00	124,919.00		0.00	124,919.00
1210.01.00	Prepaid Insurance	209,114.00	197,390.00		0.00	197,390.00
1225-LT	Pledges - LT	91,264.00	219,792.00		0.00	219,792.00
1225.01.00	Pledges Receivable	9,500.00	50,000.00		0.00	50,000.00
1230.01.00	A/R - Non Trade	34,187.00	55,120.00		0.00	55,120.00
1495.01.00	Due From Harmon Apartments	0.00	25,760.00		0.00	25,760.00
1500.01.00	Building	13,358,903.00	13,358,903.00		0.00	13,358,903.00
1505.01.00	Building Improvements	10,411,999.00	10,606,472.00		0.00	10,606,472.00
1510.01.00	Equipment	3,915,257.00	4,092,341.00		0.00	4,092,341.00
1520.01.00	Land	35,045.00	35,045.00		0.00	35,045.00
1525.01.00	Land Improvements	1,627,232.00	1,875,600.00		0.00	1,875,600.00
1535.01.00	Motor Vehicles	37,288.00	150,139.00		0.00	150,139.00
1540.01.00	Fully Depreciated Motor Vehicl	27,135.00	0.00		0.00	0.00
1545.01.00	Software	199,483.00	206,245.00		0.00	206,245.00
1595.01.00	Long Term Debt Issuance Cost	378,170.00	388,170.00		0.00	388,170.00
1600.01.00	AD Building	(8,899,489.00)	(9,219,540.00)		0.00	(9,219,540.00)
1601.01.00	AD LTD Issuance Cost	(273,842.00)	(290,479.00)		0.00	(290,479.00)
1605.01.00	AD Building Improvement	(6,947,789.00)	(7,260,754.00)		0.00	(7,260,754.00)
1610.01.00	AD Equipment	(2,713,838.00)	(2,955,411.00)		0.00	(2,955,411.00)
1625.01.00	AD Land Improvements	(789,284.00)	(878,077.00)		0.00	(878,077.00)
1635.01.00	AD Motor Vehicles	(3,663.00)	(22,192.00)		0.00	(22,192.00)
1640.01.00	AD Motor Vehicle-fully Depre	(27,135.00)	0.00		0.00	0.00
1645.01.00	AD Software	(193,169.00)	(198,291.00)		0.00	(198,291.00)
1700.01.00	Note Receivable Harmon Apartments	2,917,043.00	2,917,043.00		0.00	2,917,043.00
1701.01.00	Accrued Interest - Harmon Apts	261,806.00	274,994.00		0.00	274,994.00
2000.01.00	Accounts Payable	(352,365.00)	(163,344.00)		0.00	(163,344.00)
2001.01.00	Accrued Expenses	(96,804.00)	(135,454.00)		0.00	(135,454.00)
2006.01.00	Deferred Comp Payable (457b)	(439,169.00)	(446,195.00)		0.00	(446,195.00)
2025.01.00	Accrued Payroll Tax	(18,521.00)	(19,258.00)		0.00	(19,258.00)
2030.01.00	Accrued Earned Time	(626,180.00)	(690,655.00)		0.00	(690,655.00)
2031.01.00	Unreimb Med/Child Care Deduct	79.00	542.00		0.00	542.00
2032.01.00	Short Term Disability Payable	6,010.00	1,990.00		0.00	1,990.00
2035.01.00	Accrued Tax Deferred Annuity	(117,000.00)	(119,926.00)		0.00	(119,926.00)
2055.01.00	Resident Trust Funds	(71,989.00)	(73,421.00)		0.00	(73,421.00)
2056.01.00	Resident Fund-Due to TBH	265.00	235.00		0.00	235.00
2060.01.00	Accrued Salary Expense	(237,684.00)	(268,044.00)		0.00	(268,044.00)
2100.01.00	Long Term Debt	(7,260,000.00)	(6,560,000.00)		0.00	(6,560,000.00)
2105.01.00	Current Portion LT Debt	(675,000.00)	(700,000.00)		0.00	(700,000.00)
2200.01.00	Interest Rate Swap - MS	(52,762.00)	(2,983.00)		0.00	(2,983.00)
2201.01.00	Interest Rate Swap - Citizens	386,926.00	407,377.00		0.00	407,377.00
2500.01.01	Perm. Restricted - R.W.B.	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2505.01.01	Perm. Restricted - C.C.C.	(2,500.00)	(2,500.00)		0.00	(2,500.00)
2510.01.01	Perm. Restricted - I.C	(5,000.00)	(5,000.00)		0.00	(5,000.00)
2520.01.01	Perm. Restricted - J/M	(55,716.00)	(55,716.00)		0.00	(55,716.00)
2525.01.01	Perm. Restricted - T.R.F.	(48,039.00)	(48,039.00)		0.00	(48,039.00)
2530.01.01	Perm. Restricted - G.M.	(30,521.00)	(30,521.00)		0.00	(30,521.00)
2535.01.01	Perm. Restricted - M.H.G.	(50,000.00)	(50,000.00)		0.00	(50,000.00)
2540.01.01	Perm. Restricted - B.L.	(25,000.00)	(25,000.00)		0.00	(25,000.00)
2545.01.01	Perm. Restricted - A.M.M.	(1,500.00)	(1,500.00)		0.00	(1,500.00)
2550.01.01	Perm. Restricted - A.A.R.	(10,000.00)	(10,000.00)		0.00	(10,000.00)
2555.01.01	Perm. Restricted - A.N.W.	(67,069.00)	(67,069.00)		0.00	(67,069.00)
2560.01.01	Perm. Restricted - C.T.B.	(266,259.00)	(271,058.00)		0.00	(271,058.00)
2561.01.01	Perm. Restricted - CTB Income	(6,025.00)	0.00		0.00	0.00
2565.01.01	Perm. Restricted - R.W.B.	(250.00)	(250.00)		0.00	(250.00)
2566.01.01	Perm. Restricted - PL	(50,000.00)	(50,000.00)		0.00	(50,000.00)
2567.01.01	Perm. Restricted - FB	(10,000.00)	(10,000.00)		0.00	(10,000.00)
2568.01.01	Perm. Restricted - EL	(10,000.00)	(10,000.00)		0.00	(10,000.00)

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		12/31/2022	12/31/2023			12/31/2023
2570.01.01	Perm. Restricted - S.S.D.	(888.00)	(888.00)		0.00	(888.00)
2575.01.01	Perm. Restricted - M.L.F.	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2580.01.01	Perm. Restricted - A.L.W.	(6,250.00)	(6,250.00)		0.00	(6,250.00)
2585.01.01	Perm. Restricted - W.F.W.	(6,000.00)	(6,000.00)		0.00	(6,000.00)
2586.01.01	Perm. Restricted - G. Robinson Trust	(451,570.00)	(502,286.00)		0.00	(502,286.00)
2587.01.01	Perm. Restricted - R. Brigham Trust	(129,412.00)	(136,167.00)		0.00	(136,167.00)
2590.01.01	Perm. Restricted - Other	(15,950.00)	(15,950.00)		0.00	(15,950.00)
2591.01.01	Perm. Restricted - Gladys Brooks Foundator	(150,000.00)	(147,384.00)		0.00	(147,384.00)
2592.01.01	Perm. Restricted - Richard Hatch	0.00	(72,525.00)		0.00	(72,525.00)
2900.01.00	Unrestricted	(69,510,292.00)	(61,037,841.00)		0.00	(61,037,841.00)
2921.01.01	Temporarily Restricted	(1,612,575.00)	(320,960.00)		0.00	(320,960.00)
Subtotal [1] Balance Sheet		(9,637,910.00)	3,259,735.00		0.00	3,259,735.00
Subgroup : [2]	Income Statement					
3100.02.00	Private Room & Board	(661,100.00)	(1,000,200.00)		0.00	(1,000,200.00)
3115.02.00	Medicare R&B	(465,850.00)	(343,200.00)		0.00	(343,200.00)
3120.02.00	Medicare Prior year	217.00	0.00		0.00	0.00
3130	Medicaid	0.00	0.00		1,721,136.00	1,721,136.00
				MCD Journal Entry - 1	1,721,136.00	
3130.02.00	Medicaid R&B	(12,037,478.00)	(13,579,655.00)		0.00	(13,579,655.00)
3131.02.00	HHS Stimulus Payments - COVID (MassHeal	(819,110.00)	(69,312.00)		0.00	(69,312.00)
3140.02.00	Medicaid Pending	(55,247.00)	7,012.00		0.00	7,012.00
3163.02.00	R&B Contractual Adj. - Medicare	(139,835.00)	(74,135.00)		0.00	(74,135.00)
3165.02.00	R&B Contractual Adj. - Medicaid	396.00	(475.00)		0.00	(475.00)
3168.02.00	R&B Contractual Adj. - Private	6,559.00	24,955.00		0.00	24,955.00
3170	Resident Resources	0.00	0.00		(1,721,136.00)	(1,721,136.00)
				MCD Journal Entry - 1	(1,721,136.00)	
3180.02.00	Hospice Room & Board	(171,957.00)	(227,930.00)		0.00	(227,930.00)
3300.03.00	Pharmacy - Non-Medicare	0.00	(500.00)		0.00	(500.00)
3303.03.00	Pharmacy - Medicare A	(25,032.00)	(35,315.00)		0.00	(35,315.00)
3304.03.00	Pharmacy - Medicare B	(12,138.00)	(16,357.00)		0.00	(16,357.00)
3305.03.00	Vaccine Administration	(100.00)	(35,385.00)		0.00	(35,385.00)
3306.03.00	Pharmacy - BC/BS	(350.00)	(100.00)		0.00	(100.00)
3323.03.00	IV Therapy ME A	(12,371.00)	(19,690.00)		0.00	(19,690.00)
3330.03.00	Phys Therapy - Private	(23,668.00)	(20,373.00)		0.00	(20,373.00)
3333.03.00	Phys Therapy - Medicare A	(6,999.00)	(4,578.00)		0.00	(4,578.00)
3334.03.00	Phys Therapy - Medicare B	(191,943.00)	(246,254.00)		0.00	(246,254.00)
3335.03.00	PT - Other Insurers	(8,013.00)	(6,911.00)		0.00	(6,911.00)
3340.03.00	Occup Therapy - Private	(4,979.00)	(6,317.00)		0.00	(6,317.00)
3343.03.00	Occup Therapy - Medicare A	(2,564.00)	(3,570.00)		0.00	(3,570.00)
3344.03.00	Occup Therapy - Medicare B	(127,680.00)	(137,815.00)		0.00	(137,815.00)
3345.03.00	OT - Other Insurers	(936.00)	(933.00)		0.00	(933.00)
3350.03.00	Speech Therapy - Private	(3,495.00)	(2,666.00)		0.00	(2,666.00)
3353.03.00	Speech Therapy - Medicare A	(5,806.00)	(4,054.00)		0.00	(4,054.00)
3354.03.00	Speech Therapy - Medicare B	(21,087.00)	(28,024.00)		0.00	(28,024.00)
3355.03.00	ST - Other Insurers	0.00	(427.00)		0.00	(427.00)
3363.03.00	Other Medical Services - Mcr A	(4,791.00)	0.00		0.00	0.00
3364.03.00	HHS Stimulus Payments - COVID (Part B)	(3,540.00)	(250.00)		0.00	(250.00)
3374.03.00	DME - Mcr B	1,400.00	0.00		0.00	0.00
3380.05.00	Day Program Revenue (B.Fitt)	(290.00)	0.00		0.00	0.00
3382.03.00	Outpatient Revenue (Seating Clinic)	(41,614.00)	(54,782.00)		0.00	(54,782.00)
3481.03.00	C/A - PT Contractual - Part B	35,259.00	51,687.00		0.00	51,687.00
3482.03.00	C/A - OT Contractual - Part B	19,563.00	26,110.00		0.00	26,110.00
3483.03.00	C/A - ST Contractual - Part B	0.00	19.00		0.00	19.00
3484.03.00	C/A - PT Contractual - Non Mcr B	4,120.00	1,714.00		0.00	1,714.00
3485.03.00	C/A - OT Contractual - Non Mcr B	0.00	169.00		0.00	169.00
3486.03.00	C/A - ST Contractual - Non Mcr B	1,829.00	1,794.00		0.00	1,794.00
3489.02.00	C/A - Medicare A Ancillaries	57,564.00	67,207.00		0.00	67,207.00
3490.02.00	C/A - Medicare Room & Board	584.00	0.00		0.00	0.00
3494.03.00	C/A - Medicare B	26,389.00	43,155.00		0.00	43,155.00
3496.03.00	C/A - Non Me Ancillaries	19,036.00	14,228.00		0.00	14,228.00
3499.02.00	C/A - Medicare A - Prior Year	74.00	518.00		0.00	518.00
3500.06.00	Interest - Harmon	(94,381.00)	(94,205.00)		0.00	(94,205.00)
3509.06.00	Harmon Management Fee	(19,096.00)	(19,669.00)		0.00	(19,669.00)
3510.07.00	Donations - Unrstrct.	(16,278.00)	(379,655.00)		0.00	(379,655.00)
3515.07.00	Donations - Temp. Rstrct.	(392,100.00)	(335,800.00)		0.00	(335,800.00)
3516.07.00	Release Of Restrictions - Unrstrct.	(661,334.00)	(176,256.00)		0.00	(176,256.00)
3517.07.00	Release Of Restrictions - Rstrct.	661,334.00	176,256.00		0.00	176,256.00
3518.06.00	Discounts Earned	(389.00)	0.00		0.00	0.00
3520.07.00	Grant Income	(592,180.00)	(488,611.00)		0.00	(488,611.00)
3539.06.00	Resident Phone Revenue	(6,129.00)	(5,594.00)		0.00	(5,594.00)
3540.06.00	Miscellaneous	(68,602.00)	(1,623.00)		0.00	(1,623.00)
3550.07.00	Trusts	(9,795.00)	0.00		0.00	0.00
3551.08.00	Investment Income - CBT Fund - Perm. Rstrct	0.00	(2,659.00)		0.00	(2,659.00)
3565.08.00	Dividends - Investments - Unrstrct.	(464,432.00)	(470,930.00)		0.00	(470,930.00)
3575.08.00	Interest - Investments - Unrstrct.	(2,346.00)	(4,648.00)		0.00	(4,648.00)
3900.08.00	Realized Gain/Loss Investments - Unrstrct.	(1,157,246.00)	(2,466,997.00)		0.00	(2,466,997.00)
3901.08.00	Realized Gain/Loss - Temp. Rstrct.	0.00	(28,828.00)		0.00	(28,828.00)
3902.08.00	Realized Gains And Losses - Perm. Rstrct.	0.00	(14,522.00)		0.00	(14,522.00)
3920.08.00	Net Investment Income - Temp. Rstrct.	0.00	(5,279.00)		0.00	(5,279.00)
3930.08.00	Unrealized Gains And Losses - Unrstrct.	8,763,236.00	(2,843,822.00)		0.00	(2,843,822.00)
3931.08.00	Unrealized Gain/Loss - Temp. Rstrct.	0.00	(32,872.00)		0.00	(32,872.00)
3933.08.00	Unrealized Gains And Losses - Perm. Rstrct.	162,874.00	(74,030.00)		0.00	(74,030.00)

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3935.08.00	Short Term Capital Gain/Loss - Unrstct.	(71,981.00)	(26,999.00)		0.00	(26,999.00)
3950.06.00	(Gain) or Loss on Swap	(924,366.00)	(70,231.00)		0.00	(70,231.00)
4000.10.00	Salaries - Administrator	432,284.00	425,042.00		0.00	425,042.00
4010.15.00	Salaries - Finance / HR	527,668.00	589,160.00		0.00	589,160.00
4011.15.00	Clerical OT	9,684.00	11,780.00		0.00	11,780.00
4015.18.00	Salaries Fund Raising	183,425.00	199,014.00		0.00	199,014.00
4016.18.00	Salaries Fund Raising - OT	50.00	0.00		0.00	0.00
4020.14.00	IT Services	121,757.00	127,426.00		0.00	127,426.00
4021.14.00	IT Supplies	281.00	696.00		0.00	696.00
4022.14.00	Outsourced IT Dept.	95,641.00	110,727.00		0.00	110,727.00
4023.12.00	Uniforms	4,402.00	5,832.00		0.00	5,832.00
4030.12.00	Office Supplies	9,068.00	13,655.00		0.00	13,655.00
4031.12.00	Printer and Copier Toner	8,221.00	3,959.00		0.00	3,959.00
4040.12.00	Consulting Fees	47,635.00	51,694.00		0.00	51,694.00
4041.85.00	Consulting Fees - Nursing	95,938.00	28,158.00		0.00	28,158.00
4042.12.00	Document Storage	8,463.00	7,746.00		0.00	7,746.00
4045.12.00	Acctg & Billing Services	36,340.00	42,055.00		0.00	42,055.00
4050.12.00	Postage	7,136.00	5,390.00		0.00	5,390.00
4055.99.00	Interest Expense	442,700.00	454,465.00		0.00	454,465.00
4056.99.00	Other Interest Expense	5.00	0.00		0.00	0.00
4060.12.00	Bank Charges - Operating	21,560.00	22,480.00		0.00	22,480.00
4065.19.00	Grant Expense	8,360.00	300.00		0.00	300.00
4070.12.00	Publications / Subscriptions	0.00	100.00		0.00	100.00
4080.12.00	Telephone	28,128.00	25,814.00		0.00	25,814.00
4090.12.00	Equipment Lease Expense	0.00	(57.00)		0.00	(57.00)
4100.12.00	Travel Reimbursement	1,585.00	3,387.00		0.00	3,387.00
4110.12.00	MBTA Pass	11,524.00	11,795.00		0.00	11,795.00
4112.12.00	Resident Goods Lost/Broken Reimbursemt	1,137.00	1,635.00		0.00	1,635.00
4113.12.00	Resident Trust Reimbursement	97.00	0.00		0.00	0.00
4120.12.00	Advertising - Help Wanted	3,757.00	31,988.00		0.00	31,988.00
4130.12.00	Advertising - Promotions	0.00	8,557.00		0.00	8,557.00
4132.18.00	Special Event Expense	684.00	990.00		0.00	990.00
4133.18.00	Capital Campaign Consultants - DCA	92.00	0.00		0.00	0.00
4135.18.00	Marketing And Printing	23,115.00	31,242.00		0.00	31,242.00
4138.18.00	Office Supplies - Fundraising	7,840.00	1,524.00		0.00	1,524.00
4140.12.00	Memberships - Trade Associations	11,254.00	10,914.00		0.00	10,914.00
4150.12.00	Memberships - Business Associations	530.00	125.00		0.00	125.00
4160.12.00	Education & Training - Admin	1,485.00	4,942.00		0.00	4,942.00
4170.12.00	Education & Training - Job Rel	6,533.00	3,505.00		0.00	3,505.00
4185.12.00	Misc Employee Benefits	81,991.00	64,044.00		0.00	64,044.00
4200.10.00	TDA - Administrator	2,875.00	2,970.00		0.00	2,970.00
4200.15.00	TDA - Finance / HR	11,103.00	11,469.00		0.00	11,469.00
4200.18.00	TDA - Fundraising	1,458.00	1,506.00		0.00	1,506.00
4200.20.00	TDA - Plant	3,781.00	3,906.00		0.00	3,906.00
4200.22.00	TDA - Assist. Technology	1,458.00	1,506.00		0.00	1,506.00
4200.25.00	TDA - Dietary	4,062.00	4,196.00		0.00	4,196.00
4200.30.00	TDA - Laundry	417.00	430.00		0.00	430.00
4200.35.00	TDA - Housekeeping	4,896.00	5,057.00		0.00	5,057.00
4200.40.00	TDA - Soc Svcs / Admissions	6,479.00	6,693.00		0.00	6,693.00
4200.50.00	TDA - Activities	2,500.00	2,582.00		0.00	2,582.00
4200.55.00	TDA - DON	3,125.00	3,228.00		0.00	3,228.00
4200.60.00	TDA - Nursing Supervisors	5,937.00	6,133.00		0.00	6,133.00
4200.65.00	TDA - Unit Secretaries	1,667.00	1,722.00		0.00	1,722.00
4200.70.00	TDA - RN	8,020.00	8,285.00		0.00	8,285.00
4200.75.00	TDA - LPN	14,686.00	15,170.00		0.00	15,170.00
4200.80.00	TDA - CNA	38,712.00	39,986.00		0.00	39,986.00
4200.85.00	TDA - PT	91.00	94.00		0.00	94.00
4200.86.00	TDA - OT	1,979.00	2,044.00		0.00	2,044.00
4200.87.00	TDA - ST	2,604.00	2,690.00		0.00	2,690.00
4310.12.00	Prof Fees - Acct Other	69,662.00	66,595.00		0.00	66,595.00
4340.12.00	Prof Fees - Legal Other	6,787.00	8,510.00		0.00	8,510.00
4350.10.00	Life/Disability - Administrator	1,237.00	1,238.00		0.00	1,238.00
4350.15.00	Life/Disability - Finance / HR	1,503.00	1,859.00		0.00	1,859.00
4350.16.00	Life/Disability - BFit	758.00	939.00		0.00	939.00
4350.18.00	Life/Disability - Fundraising & Marketing	624.00	627.00		0.00	627.00
4350.20.00	Life/Disability - Plant	1,554.00	2,065.00		0.00	2,065.00
4350.22.00	Life/Disability - Assist. Technology	808.00	784.00		0.00	784.00
4350.25.00	Life/Disability - Dietary	3,032.00	3,717.00		0.00	3,717.00
4350.30.00	Life/Disability - Laundry	794.00	1,144.00		0.00	1,144.00
4350.35.00	Life/Disability - Housekeeping	2,584.00	3,260.00		0.00	3,260.00
4350.40.00	Life/Disability - Soc Svcs / Admissions	665.00	1,052.00		0.00	1,052.00
4350.45.00	Life/Disability - RCAs	291.00	151.00		0.00	151.00
4350.50.00	Life/Disability - Activities	1,170.00	1,565.00		0.00	1,565.00
4350.55.00	Life/Disability - DON	655.00	1,231.00		0.00	1,231.00
4350.60.00	Disability - Nursing Supervisors	2,693.00	3,879.00		0.00	3,879.00
4350.65.00	Life/Disability - Unit Secretary	1,326.00	1,540.00		0.00	1,540.00
4350.70.00	Life/Disability - RN	4,162.00	5,002.00		0.00	5,002.00
4350.75.00	Life/Disability - LPN	7,020.00	8,453.00		0.00	8,453.00
4350.80.00	Life/Disability - CNA	17,972.00	21,718.00		0.00	21,718.00
4350.90.00	Disability - Rehab And OT	1,994.00	2,623.00		0.00	2,623.00
4400.10.00	Payroll Taxes - Administrator	27,632.00	26,373.00		0.00	26,373.00
4400.15.00	Payroll Taxes - Finance/HR	40,357.00	45,468.00		0.00	45,468.00
4400.16.00	Payroll Taxes - BFit	4,875.00	5,477.00		0.00	5,477.00

Client: **A420383 - The Boston Home, Inc.**
Engagement: **MCMD 2023 - The Boston Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2022	12/31/2023			12/31/2023
4400.18.00	Payroll Taxes - Fundraising	13,367.00	14,525.00		0.00	14,525.00
4400.20.00	Payroll Taxes - Plant	18,946.00	20,120.00		0.00	20,120.00
4400.22.00	Payroll Taxes - Assist. Technology	4,411.00	7,056.00		0.00	7,056.00
4400.25.00	Payroll Taxes - Dietary	50,389.00	54,584.00		0.00	54,584.00
4400.30.00	Payroll Taxes - Laundry	8,969.00	10,369.00		0.00	10,369.00
4400.35.00	Payroll Taxes - Housekeeping	37,242.00	38,095.00		0.00	38,095.00
4400.40.00	Payroll Taxes - Soc Svcs / Admissions	12,550.00	14,128.00		0.00	14,128.00
4400.45.00	Payroll Taxes - RCAs	2,493.00	1,391.00		0.00	1,391.00
4400.50.00	Payroll Taxes - Activities	16,696.00	19,726.00		0.00	19,726.00
4400.55.00	Payroll Taxes - DON	8,823.00	18,445.00		0.00	18,445.00
4400.60.00	Payroll Taxes - Nursing Supervisors	48,586.00	70,632.00		0.00	70,632.00
4400.65.00	Payroll Taxes - Unit Secretary	27,222.00	31,540.00		0.00	31,540.00
4400.70.00	Payroll Taxes - RN	61,153.00	56,440.00		0.00	56,440.00
4400.75.00	Payroll Taxes - LPN	117,240.00	125,779.00		0.00	125,779.00
4400.80.00	Payroll Taxes - CNA	282,350.00	291,345.00		0.00	291,345.00
4400.85.00	Payroll Taxes - PT	15,087.00	15,666.00		0.00	15,666.00
4400.86.00	Payroll Taxes - OT	7,622.00	7,959.00		0.00	7,959.00
4400.87.00	Payroll Taxes - ST	9,642.00	10,291.00		0.00	10,291.00
4400.90.00	Payroll Taxes - Rehab Aides	10,447.00	11,482.00		0.00	11,482.00
4500.10.00	Workers Comp - Administrator	65.00	287.00		0.00	287.00
4500.15.00	Workers Comp - Finance/HR	11,724.00	372.00		0.00	372.00
4500.16.00	Workers Comp - BFit	0.00	1,333.00		0.00	1,333.00
4500.18.00	Workers Comp - Fund Raising	8,237.00	4,414.00		0.00	4,414.00
4500.20.00	Workers Comp - Plant	19,628.00	5,071.00		0.00	5,071.00
4500.22.00	Workers Comp - Assist. Technology	11,502.00	1,196.00		0.00	1,196.00
4500.25.00	Workers Comp - Dietary	13,117.00	12,670.00		0.00	12,670.00
4500.30.00	Workers Comp - Laundry	3,035.00	2,771.00		0.00	2,771.00
4500.35.00	Workers Comp - Housekeeping	17,637.00	9,068.00		0.00	9,068.00
4500.40.00	Workers Comp - Soc Svcs / Admissions	3,355.00	116.00		0.00	116.00
4500.50.00	Workers Comp - Activities	14,268.00	4,075.00		0.00	4,075.00
4500.55.00	Workers Comp - DON	0.00	5,282.00		0.00	5,282.00
4500.60.00	Workers Comp - Nursing Supervisors	18,837.00	13,116.00		0.00	13,116.00
4500.65.00	Workers Comp - Unit Secretaries	2,966.00	6,263.00		0.00	6,263.00
4500.70.00	Workers Comp - RN	17,624.00	19,495.00		0.00	19,495.00
4500.75.00	Workers Comp - LPN	36,629.00	27,995.00		0.00	27,995.00
4500.80.00	Workers Comp - CNA	76,397.00	78,098.00		0.00	78,098.00
4500.90.00	Workers Comp - Rehab Dept	35,392.00	19,488.00		0.00	19,488.00
4600.10.00	Health Ins - Administrator	(3.00)	18.00		0.00	18.00
4600.15.00	Health Ins - Finance / HR	31,326.00	31,158.00		0.00	31,158.00
4600.16.00	Health Ins - BFit	7,952.00	8,980.00		0.00	8,980.00
4600.18.00	Health Ins - Fundraising	22,481.00	26,164.00		0.00	26,164.00
4600.20.00	Health Ins - Plant	41,249.00	33,913.00		0.00	33,913.00
4600.22.00	Health Ins - Assistive Tech	22,369.00	11,598.00		0.00	11,598.00
4600.25.00	Health Ins - Dietary	53,201.00	89,675.00		0.00	89,675.00
4600.30.00	Health Ins - Laundry	7,718.00	8,854.00		0.00	8,854.00
4600.35.00	Health Ins - Housekeeping	42,360.00	49,237.00		0.00	49,237.00
4600.40.00	Health Ins - Soc Svcs / Admissions	18,249.00	22,023.00		0.00	22,023.00
4600.45.00	Health Ins - Wellness Screeners	238.00	0.00		0.00	0.00
4600.50.00	Health Ins - Activities	30,672.00	40,167.00		0.00	40,167.00
4600.55.00	Health Ins - DON	(4.00)	11,756.00		0.00	11,756.00
4600.60.00	Health Ins - Nursing Supervisors	35,204.00	38,773.00		0.00	38,773.00
4600.65.00	Health Ins - Unit Secretary	7,723.00	17,321.00		0.00	17,321.00
4600.70.00	Health Ins - RN	47,486.00	42,312.00		0.00	42,312.00
4600.75.00	Health Ins - LPN	100,293.00	125,246.00		0.00	125,246.00
4600.80.00	Health Ins - CNA	170,957.00	178,418.00		0.00	178,418.00
4600.85.00	Health Ins. - PT	30,678.00	35,710.00		0.00	35,710.00
4600.86.00	Health Ins. - OT	8,194.00	9,373.00		0.00	9,373.00
4600.87.00	Health Ins. - ST	0.00	620.00		0.00	620.00
4600.90.00	Health Ins - Rehab Aides	1,192.00	9,065.00		0.00	9,065.00
4700.12.00	Unemployment Health Ins Tax	14,997.00	10,968.00		0.00	10,968.00
4705.12.00	Unemployment Charges	22,476.00	22,947.00		0.00	22,947.00
4716.10.00	Benefit Pay - Administrator	33,535.00	84,375.00		0.00	84,375.00
4716.15.00	Benefit Pay - Finance / HR	63,882.00	17,837.00		0.00	17,837.00
4716.16.00	Benefit Pay - BFit	14,534.00	1,506.00		0.00	1,506.00
4716.18.00	Benefit Pay - Fundraising	2,691.00	3,320.00		0.00	3,320.00
4716.20.00	Benefit Pay - Plant	26,626.00	23,921.00		0.00	23,921.00
4716.22.00	Benefit Pay - Assist Tech.	10,590.00	13,759.00		0.00	13,759.00
4716.25.00	Benefit Pay - Dietary	84,502.00	75,984.00		0.00	75,984.00
4716.30.00	Benefit Pay - Laundry	19,790.00	17,699.00		0.00	17,699.00
4716.35.00	Benefit Pay - Housekeeping	45,413.00	45,304.00		0.00	45,304.00
4716.40.00	Benefit Pay - Soc Svcs / Admissions	3,318.00	1,091.00		0.00	1,091.00
4716.45.00	Benefit Pay - RCAs	298.00	1,358.00		0.00	1,358.00
4716.50.00	Benefit Pay - Activities	20,710.00	17,900.00		0.00	17,900.00
4716.55.00	Benefit Pay - DON	30,343.00	22,250.00		0.00	22,250.00
4716.60.00	Benefit Pay - Nursing Supervisor	73,955.00	67,112.00		0.00	67,112.00
4716.65.00	Benefit Pay - Unit Secretary	38,154.00	36,823.00		0.00	36,823.00
4716.70.00	Benefit Pay - RN	93,027.00	87,203.00		0.00	87,203.00
4716.75.00	Benefit Pay - LPN	185,796.00	172,985.00		0.00	172,985.00
4716.80.00	Benefit Pay - CNA	384,436.00	400,667.00		0.00	400,667.00
4716.85.00	Benefit Pay - PT	9,871.00	870.00		0.00	870.00
4716.86.00	Benefit Pay - OT	788.00	220.00		0.00	220.00
4716.87.00	Benefit Pay - ST	543.00	1,278.00		0.00	1,278.00
4716.90.00	Benefit Pay - Restorative Aides	19,888.00	15,322.00		0.00	15,322.00

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Engagement: **MCMD 2023 - The Boston Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2022	12/31/2023			12/31/2023
4745.12.00	Donations	0.00	818.00		0.00	818.00
4750.12.00	Bad Debt	25,512.00	(5,790.00)		0.00	(5,790.00)
4760.99.00	User Fee	758,295.00	258,072.00		0.00	258,072.00
4770.10.00	ET Accrual - Administrator	(658.00)	1,606.00		0.00	1,606.00
4770.15.00	ET Accrual - Finance/HR	2,324.00	8,054.00		0.00	8,054.00
4770.16.00	ET Accrual - BFit!	(8,533.00)	(120.00)		0.00	(120.00)
4770.18.00	ET Accrual - Fundraising	(1,236.00)	3,742.00		0.00	3,742.00
4770.20.00	ET Accrual - Plant	(5,911.00)	3,861.00		0.00	3,861.00
4770.22.00	ET Accrual - Asst Technology	(1,030.00)	479.00		0.00	479.00
4770.25.00	ET Accrual - Dietary	2,186.00	5,912.00		0.00	5,912.00
4770.30.00	ET Accrual - Laundry	(2,270.00)	302.00		0.00	302.00
4770.35.00	ET Accrual - Housekeeping	3,465.00	4,429.00		0.00	4,429.00
4770.40.00	ET Accrual - Social Services	(568.00)	242.00		0.00	242.00
4770.45.00	ET Accrual - RCAs	0.00	1,080.00		0.00	1,080.00
4770.50.00	ET Accrual - Activities	(934.00)	739.00		0.00	739.00
4770.55.00	ET Accrual - DON	(21,288.00)	34,016.00		0.00	34,016.00
4770.60.00	ET Accrual - Nursing Supervisor	14,412.00	17,512.00		0.00	17,512.00
4770.65.00	ET Accrual - Unit Secretary	(1,602.00)	9,327.00		0.00	9,327.00
4770.70.00	ET Accrual - RN	7,282.00	(13,732.00)		0.00	(13,732.00)
4770.75.00	ET Accrual - LPN	2,981.00	(21,464.00)		0.00	(21,464.00)
4770.80.00	ET Accrual - CNA	15,745.00	1,138.00		0.00	1,138.00
4770.85.00	ET Accrual - PT	(5,054.00)	1,275.00		0.00	1,275.00
4770.86.00	ET Accrual - OT	6,328.00	5,570.00		0.00	5,570.00
4770.87.00	ET Accrual - ST	(4,903.00)	(3,552.00)		0.00	(3,552.00)
4770.90.00	ET Accrual - Rehab Aides	(318.00)	4,060.00		0.00	4,060.00
4810.12.00	Insurance - Motor Vehicle	6,289.00	7,466.00		0.00	7,466.00
4815.12.00	Insurance - Other	106,952.00	104,363.00		0.00	104,363.00
4820.12.00	Insurance - Property	31,305.00	31,769.00		0.00	31,769.00
4825.12.00	Investment Fees	128,076.00	162,418.00		0.00	162,418.00
4826.12.00	Investment Fees - Temp. Rstrct.	0.00	1,877.00		0.00	1,877.00
4827.12.00	Investment Fees - Perm. Rstrct.	0.00	946.00		0.00	946.00
4830.16.00	B-Fit! Expenses	736.00	2,521.00		0.00	2,521.00
4835.16.00	B-Fit! Meals	4,400.00	0.00		0.00	0.00
4870.12.00	Taxes and Fees	24,853.00	2,021.00		0.00	2,021.00
4900.99.00	Depreciation Building	320,082.00	322,851.00		0.00	322,851.00
4901.99.00	Amortization Expense	16,183.00	16,638.00		0.00	16,638.00
4905.99.00	Depreciation Bldg Improvements	466,801.00	311,334.00		0.00	311,334.00
4910.99.00	Depreciation Furniture & Equip	225,512.00	241,572.00		0.00	241,572.00
4925.99.00	Depreciation Land Improvements	74,978.00	87,624.00		0.00	87,624.00
4935.99.00	Depreciation Motor Vehicle	3,663.00	18,528.00		0.00	18,528.00
4945.99.00	Depreciation Software	7,830.00	5,122.00		0.00	5,122.00
5100.20.00	Salaries - Plant	237,443.00	249,381.00		0.00	249,381.00
5103.20.00	Plant OT	5,581.00	6,059.00		0.00	6,059.00
5110.20.00	Plant Repairs And Maintenance	19,816.00	6,776.00		0.00	6,776.00
5120.20.00	Purchased Services - Plant	98,065.00	139,480.00		0.00	139,480.00
5121.20.00	Purchased Services - Snow Removal	19,446.00	9,944.00		0.00	9,944.00
5122.20.00	Purchased Services - Medical Waste	2,389.00	5,882.00		0.00	5,882.00
5130.20.00	Supplies - Plant	39,337.00	39,696.00		0.00	39,696.00
5135.20.00	Office Supplies - Plant	0.00	3,931.00		0.00	3,931.00
5140.20.00	Gas & Truck Maintenance	212.00	469.00		0.00	469.00
5150.20.00	Truck Registration & Taxes	0.00	275.00		0.00	275.00
5160.20.00	Landscaping Service - Plant	62,624.00	44,929.00		0.00	44,929.00
5170.20.00	Utilities - Gas	79,801.00	90,307.00		0.00	90,307.00
5175.20.00	Utilities - Electric	141,767.00	131,323.00		0.00	131,323.00
5180.20.00	Utilities - Water & Sewer	81,466.00	77,497.00		0.00	77,497.00
5185.20.00	Utilities - Trash	28,338.00	40,012.00		0.00	40,012.00
5190.20.00	Utilities - Cable TV	29,615.00	31,214.00		0.00	31,214.00
5191.20.00	Utilities - Internet	17,308.00	14,198.00		0.00	14,198.00
5200.25.00	Salaries - Food Service	576,022.00	640,233.00		0.00	640,233.00
5203.25.00	Food Service OT	21,568.00	31,861.00		0.00	31,861.00
5210.25.00	Groceries	393,535.00	416,283.00		0.00	416,283.00
5220.25.00	Dietician	46,355.00	47,942.00		0.00	47,942.00
5225.25.00	Dietary - Purchased Services	14,571.00	18,204.00		0.00	18,204.00
5230.25.00	Supplies - Food Service	62,195.00	65,424.00		0.00	65,424.00
5235.25.00	Office Supplies - Dietary	228.00	613.00		0.00	613.00
5240.25.00	Vending	36.00	15.00		0.00	15.00
5300.30.00	Salaries - Laundry	97,193.00	113,794.00		0.00	113,794.00
5303.30.00	Laundry OT	4,174.00	8,035.00		0.00	8,035.00
5330.30.00	Supplies - Laundry	9,699.00	13,614.00		0.00	13,614.00
5335.35.00	Office Supplies - Housekeeping	210.00	0.00		0.00	0.00
5340.35.00	Linen & Bedding	14,029.00	16,214.00		0.00	16,214.00
5400.35.00	Salaries - Housekeeping	394,436.00	408,538.00		0.00	408,538.00
5403.35.00	Housekeeping OT	65,699.00	63,372.00		0.00	63,372.00
5420.35.00	Purchased Services-Housekeep	7,105.00	17,234.00		0.00	17,234.00
5430.35.00	Supplies - Housekeeping	76,703.00	86,980.00		0.00	86,980.00
6000.55.00	Salaries - DON	85,188.00	243,229.00		0.00	243,229.00
6005	Nursing Supervisor	0.00	0.00		(107,090.00)	(107,090.00)
				MCD Journal Entry - 3	(107,090.00)	
6005.1	MMQ Salaries	0.00	0.00		0.00	0.00
				MCD Journal Entry - 3	(0.00)	
6005.2	MDS Salaries	0.00	0.00		107,090.00	107,090.00
				MCD Journal Entry - 3	107,090.00	
6005.60.00	Nursing Supervisor	581,359.00	879,278.00		0.00	879,278.00

Client: **A420383 - The Boston Home, Inc.**
Engagement: **MCMD 2023 - The Boston Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2022	12/31/2023			12/31/2023
6010.70.00	Salaries - RNs	596,730.00	584,753.00		0.00	584,753.00
6013.70.00	RNs OT	130,277.00	82,306.00		0.00	82,306.00
6020.75.00	Salaries - LPNs	1,159,962.00	1,266,089.00		0.00	1,266,089.00
6023.75.00	LPNs OT	273,112.00	272,448.00		0.00	272,448.00
6030.80.00	Salaries - CNAs	2,883,329.00	3,116,877.00		0.00	3,116,877.00
6033.80.00	CNAs OT	465,104.00	368,910.00		0.00	368,910.00
6035.85.00	Office Supplies - Nursing	295.00	1,339.00		0.00	1,339.00
6040.65.00	Salaries - Unit Secretary	297,409.00	354,965.00		0.00	354,965.00
6043.65.00	Unit Secretary OT	24,949.00	29,072.00		0.00	29,072.00
6045.70.00	Purchased Services - RN	51,070.00	0.00		0.00	0.00
6046.75.00	Purchased Services - LPN	0.00	40,560.00		29,524.00	70,084.00
				MCD Journal Entry - 4	29,524.00	
6047.80.00	Purchased Services - C.N.A.	249,816.00	459,755.00		(29,524.00)	430,231.00
				MCD Journal Entry - 4	(29,524.00)	
7000.85.00	Medical Director	26,946.00	24,946.00		0.00	24,946.00
7010.85.00	Physician Services	17,138.00	11,202.00		0.00	11,202.00
7020.85.00	IV Therapy - Facility	5,605.00	27,211.00		0.00	27,211.00
7021.85.00	IV Therapy - Medicaid	12.00	0.00		0.00	0.00
7023.85.00	IV Therapy ME A	6,138.00	10,072.00		0.00	10,072.00
7030.85.00	OTC - House	215.00	1,442.00		0.00	1,442.00
7031.85.00	OTC-Medicare	280.00	88.00		0.00	88.00
7033.85.00	Pharmacy Medicare A-chargeable	21,888.00	45,133.00		0.00	45,133.00
7035.85.00	Pharmacy-Other Ins -chargeable	225.00	238.00		0.00	238.00
7036.85.00	Pharmacy-Medicaid	0.00	65.00		0.00	65.00
7037.85.00	Pharmacy - House	17,540.00	(3,805.00)		0.00	(3,805.00)
7041.85.00	Medical Supply Unit 1	386,398.00	428,004.00		0.00	428,004.00
7042.85.00	Vaccine Costs	0.00	26,705.00		0.00	26,705.00
7050.85.00	Medical Equipment Non Cap	2,749.00	4,096.00		0.00	4,096.00
7051.85.00	Medical-Oxygen	9,133.00	20,452.00		0.00	20,452.00
7060.85.00	Other Medical Services Non Mcr	1,781.00	6,184.00		0.00	6,184.00
7063.85.00	Other Medical Services (Lab) ME A	7,170.00	1,180.00		0.00	1,180.00
7090.95.00	Rehab Supplies	7,045.00	9,631.00		0.00	9,631.00
7091.95.00	Rehab-Wheelchair Reimbursement	0.00	2,000.00		0.00	2,000.00
7095.95.00	Office Supplies - Therapy	435.00	0.00		0.00	0.00
7098.85.00	Pharmacy Books And Records	228.00	20.00		0.00	20.00
7099.85.00	COVID-19 Related Costs	300,821.00	1,560.00		0.00	1,560.00
7100.85.00	Pharmacy Consultant	7,019.00	1,760.00		0.00	1,760.00
7110.40.00	Salaries - Social Services	174,800.00	192,255.00		0.00	192,255.00
7120.40.00	Purchased Services Social Serv	12,571.00	2,750.00		0.00	2,750.00
7200	Speech Therapy Indir Salary Staff	0.00	0.00		120,167.00	120,167.00
				MCD Journal Entry - 2	120,167.00	
7210	Speech Therapy Salaries	0.00	0.00		(120,167.00)	(120,167.00)
				MCD Journal Entry - 2	(120,167.00)	
7210.87.00	Speech Therapy Salaries	128,027.00	136,581.00		0.00	136,581.00
7300	Occup Therapy Indirect Staff	0.00	0.00		55,862.00	55,862.00
				MCD Journal Entry - 2	55,862.00	
7310	Occup Therapy Salaries	0.00	0.00		(55,862.00)	(55,862.00)
				MCD Journal Entry - 2	(55,862.00)	
7310.86.00	Occup Therapy Salaries	102,258.00	107,499.00		0.00	107,499.00
7350.90.00	Restorative Aides	131,556.00	139,833.00		0.00	139,833.00
7353.90.00	Restorative Aids OT	833.00	651.00		0.00	651.00
7400	Phys Ther Indirect Staff	0.00	0.00		262,030.00	262,030.00
				MCD Journal Entry - 2	262,030.00	
7400.85.00	Phys Ther Indirect Staff	(1,400.00)	0.00		0.00	0.00
7410	Phys Therapy Salaries	0.00	0.00		(262,030.00)	(262,030.00)
				MCD Journal Entry - 2	(262,030.00)	
7410.85.00	Phys Therapy Salaries	188,594.00	213,246.00		0.00	213,246.00
7420.85.00	Phys Ther Indirect Consultant	67,274.00	63,540.00		0.00	63,540.00
7600.45.00	Salaries - RCAs	28,514.00	16,777.00		0.00	16,777.00
7603.45.00	Salaries - Wellness Screeners OT	4,681.00	0.00		0.00	0.00
7620.40.00	Mission Purchased Services	17,083.00	19,763.00		0.00	19,763.00
7640.16.00	B-Fit Expenses	3,406.00	3,535.00		0.00	3,535.00
8000.50.00	Salaries - Activities	212,404.00	251,499.00		0.00	251,499.00
8003.50.00	Ther Recreation OT	1,916.00	4,463.00		0.00	4,463.00
8120.50.00	Purchased Services - Rec	7,709.00	13,145.00		0.00	13,145.00
8125.50.00	Resident Outings	8,215.00	689.00		0.00	689.00
8130.50.00	Supplies - Rec	43,920.00	52,547.00		0.00	52,547.00
8132.50.00	Store Supplies Recreation	623.00	410.00		0.00	410.00
8135.50.00	Office Supplies - Activities	11.00	0.00		0.00	0.00
8210.16.00	Salaries - B-Fit	49,958.00	71,972.00		0.00	71,972.00
9000.22.00	Assistive Technology-Salaries	53,250.00	83,064.00		0.00	83,064.00
9001.22.00	Assistive Technology - OT	282.00	323.00		0.00	323.00
9020.22.00	Assistive Techgy-Purch Service	11,215.00	11,631.00		0.00	11,631.00
9030.22.00	Assistive Technology-Supplies	12,466.00	10,802.00		0.00	10,802.00
9500.99.00	Transfer To Operations From Endowment	(3,400,000.00)	(3,300,000.00)		0.00	(3,300,000.00)
9501.99.00	Transfer From Endowment To Operations	3,400,000.00	3,300,000.00		0.00	3,300,000.00
Subtotal [2] Income Statement		9,637,910.00	(3,259,735.00)		0.00	(3,259,735.00)
Total [TB] Trial Balance		0.00	0.00		0.00	0.00
Sum of Account Groups		0.00	0.00		0.00	0.00

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Client: **A420383 - The Boston Home, Inc.**
Engagement: **MCMD 2023 - The Boston Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCD Balance 12/31/2023	1st PP-FINAL 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1000.01.00	Petty Cash - Operating	200.00	200.00
1001.01.00	Petty Cash - Resident Trust	2,011.00	1,207.00
1005.01.00	Cash - Checking	292,703.00	233,070.00
1006.01.00	Cash - Disbursement	(150,971.00)	(36,520.00)
1010.01.00	Cash - Payroll	(26,134.00)	(29,427.00)
1040.01.00	Cash - Resident Trust	73,421.00	71,989.00
1050.01.00	Cash - Money Market Accounts	2.00	2.00
1051.01	Fidelity - Money Market Account	2,524,373.00	0.00
Subtotal : None		2,715,605.00	240,521.00
Total [S6L1.1C1] Cash and Cash Equivalents		2,715,605.00	240,521.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] R Self-Pay Patients (Private)			
1100.01.00	AR - Private	(20,647.00)	28,119.00
1155.01.00	AR - Other Ins Ancillaries	5,737.00	4,329.00
1165.01.00	AR - Colnsurance Other	(7,490.00)	(8,161.00)
1190.01.00	A/R - Outpatient	27,287.00	21,353.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		4,887.00	45,640.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1115.01.00	AR - Medicare A	69,428.00	44,722.00
1120.01.00	AR - Medicare B	48,880.00	42,348.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		118,308.00	87,070.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1130.01.00	AR - Medicaid	1,189,107.00	1,065,600.00
1140.01.00	AR - Medicaid Pending	48,234.00	52,879.00
1170.01.00	AR - Resources	12,289.00	21,365.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,249,630.00	1,139,844.00
Subgroup : [S6L1.5C1A/R Other Public Patients			
1135.01.00	AR - Hospice	11,699.00	28,930.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		11,699.00	28,930.00
Total [S6L1.5C1] Payer Accounts Receivable		1,384,524.00	1,301,484.00
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1199.01.00	Allow For Doubtful Accts.	(38,210.00)	(44,000.00)
Subtotal : None		(38,210.00)	(44,000.00)
Total [S6L1.6C1] Less Reserve for Bad Debts		(38,210.00)	(44,000.00)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
1495.01.00	Due From Harmon Apartments	25,760.00	0.00
1700.01.00	Note Receivable Harmon Apartments	2,917,043.00	2,917,043.00
1701.01.00	Accrued Interest - Harmon Apts	274,994.00	261,806.00
Subtotal : None		3,217,797.00	3,178,849.00
Total [S6L1.8C1] Receivable from Affiliates/Related Parties		3,217,797.00	3,178,849.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1230.01.00	A/R - Non Trade	55,120.00	34,187.00
Subtotal : None		55,120.00	34,187.00
Total [S6L1.11C1] Other Receivables		55,120.00	34,187.00
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1210.01.00	Prepaid Insurance	197,390.00	209,114.00
Subtotal : None		197,390.00	209,114.00
Total [S6L1.13C1] Prepaid Insurance		197,390.00	209,114.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1205.01.00	Prepaid Expenses	124,919.00	147,638.00
Subtotal : None		124,919.00	147,638.00
Total [S6L1.15C1] Other Prepaid Expenses		124,919.00	147,638.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1225.01.00	Pledges Receivable	50,000.00	9,500.00
Subtotal : None		50,000.00	9,500.00
Total [S6L1.17C1] Other Current Assets		50,000.00	9,500.00
Group : [S6L2.1C1] Land			
Subgroup : None			
1520.01.00	Land	35,045.00	35,045.00
Subtotal : None		35,045.00	35,045.00
Total [S6L2.1C1] Land		35,045.00	35,045.00
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C1A] Building Costs			
1500.01.00	Building	13,358,903.00	13,358,903.00
Subtotal [S6L2.2C1A] Building Costs		13,358,903.00	13,358,903.00
Subgroup : [S6L2.2C1A/D Building			
1600.01.00	AD Building	(9,219,540.00)	(8,899,489.00)
Subtotal [S6L2.2C1B] A/D Building		(9,219,540.00)	(8,899,489.00)

0.00

(320,051.00)

2,800.00

Total [S6L2.2C1]	Building	4,139,363.00	4,459,414.00		
Group : [S6L2.3C1] Improvements - Cost					
Subgroup : [S6L2.3C1] Building Improvements					
1505.01.00	Building Improvements	10,606,472.00	10,411,999.00		
1525.01.00	Land Improvements	1,875,600.00	1,627,232.00		
Subtotal [S6L2.3C1A] Building Improvements		12,482,072.00	12,039,231.00	442,841.00	
Subgroup : [S6L2.3C1A/D Building Improvements					
1605.01.00	AD Building Improvement	(7,260,754.00)	(6,947,789.00)		
1625.01.00	AD Land Improvements	(878,077.00)	(789,284.00)		
Subtotal [S6L2.3C1D] A/D Building Improvements		(8,138,831.00)	(7,737,073.00)	(401,758.00)	(2,800.00)
Total [S6L2.3C1]	Improvements - Cost	4,343,241.00	4,302,158.00		
Group : [S6L2.4C1] Equipment					
Subgroup : [S6L2.4C1] Equipment Cost					
1510.01.00	Equipment	4,092,341.00	3,915,257.00		
Subtotal [S6L2.4C1A] Equipment Cost		4,092,341.00	3,915,257.00	177,084.00	
Subgroup : [S6L2.4C1A/D Equipment					
1610.01.00	AD Equipment	(2,955,411.00)	(2,713,838.00)		
Subtotal [S6L2.4C1b] A/D Equipment		(2,955,411.00)	(2,713,838.00)	(241,573.00)	
Total [S6L2.4C1]	Equipment	1,136,930.00	1,201,419.00		
Group : [S6L2.5C1] Software/Limited Life Assets					
Subgroup : [S6L2.5C1] Software Cost					
1545.01.00	Software	206,245.00	199,483.00		
Subtotal [S6L2.5C1A] Software Cost		206,245.00	199,483.00	6,762.00	
Subgroup : [S6L2.5C1A/D Software					
1645.01.00	AD Software	(198,291.00)	(193,169.00)		
Subtotal [S6L2.5C1B] A/D Software		(198,291.00)	(193,169.00)	(5,122.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	7,954.00	6,314.00		
Group : [S6L2.6C1] Motor Vehicle - Cost					
Subgroup : [S6L2.6C1] Motor Vehicle Cost					
1535.01.00	Motor Vehicles	150,139.00	37,288.00		
1540.01.00	Fully Depreciated Motor Vehicl	0.00	27,135.00		
Subtotal [S6L2.6C1A] Motor Vehicle Cost		150,139.00	64,423.00	85,716.00	
Subgroup : [S6L2.6C1A/D Motor Vehicles					
1635.01.00	AD Motor Vehicles	(22,192.00)	(3,663.00)		
1640.01.00	AD Motor Vehicle-fully Depre	0.00	(27,135.00)		
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(22,192.00)	(30,798.00)	8,606.00	
Total [S6L2.6C1]	Motor Vehicle - Cost	127,947.00	33,625.00		
Group : [S6L3.1C1] Long Term Investments					
Subgroup : None					
1060.01.00	Endowment Investments At Cost	37,634,231.00	40,578,356.00		
1070.01.00	Beneficial Interest In Perpetual Trusts	638,453.00	580,982.00		
1076.01.00	Investments In 457b Trust	446,195.00	439,169.00		
1080.01.00	Endowment Investments Market Adjust.	18,379,788.00	15,529,733.00		
1225-LT	Pledges - LT	219,792.00	91,264.00		
Subtotal : None		57,318,459.00	57,219,504.00		
Total [S6L3.1C1]	Long Term Investments	57,318,459.00	57,219,504.00		
Group : [S6L3.5C1] Mortgage Acquisition Costs					
Subgroup : None					
1595.01.00	Long Term Debt Issuance Cost	388,170.00	378,170.00		
Subtotal : None		388,170.00	378,170.00		
Total [S6L3.5C1]	Mortgage Acquisition Costs	388,170.00	378,170.00		
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs					
Subgroup : None					
1601.01.00	AD LTD Issuance Cost	(290,479.00)	(273,842.00)		
Subtotal : None		(290,479.00)	(273,842.00)		
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(290,479.00)	(273,842.00)		
Group : [S6L5.1C1] Trade Payable					
Subgroup : None					
2000.01.00	Accounts Payable	(163,344.00)	(352,365.00)		
Subtotal : None		(163,344.00)	(352,365.00)		
Total [S6L5.1C1]	Trade Payable	(163,344.00)	(352,365.00)		
Group : [S6L5.2C1] Accrued Expenses					
Subgroup : None					
2001.01.00	Accrued Expenses	(135,454.00)	(96,804.00)		
Subtotal : None		(135,454.00)	(96,804.00)		
Total [S6L5.2C1]	Accrued Expenses	(135,454.00)	(96,804.00)		
Group : [S6L5.4C1] Patient Funds Due					
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)					
2055.01.00	Resident Trust Funds	(73,421.00)	(71,989.00)		
2056.01.00	Resident Fund-Due to TBH	235.00	265.00		
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(73,186.00)	(71,724.00)		
Total [S6L5.4C1]	Patient Funds Due	(73,186.00)	(71,724.00)		
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities					
Subgroup : [S6L5.7C1] Accrued Salaries					
2030.01.00	Accrued Earned Time	(690,655.00)	(626,180.00)		
2060.01.00	Accrued Salary Expense	(268,044.00)	(237,684.00)		
Subtotal [S6L5.7C1A] Accrued Salaries		(958,699.00)	(863,864.00)		
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable					

2025.01.00	Accrued Payroll Tax	(19,258.00)	(18,521.00)			
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(19,258.00)	(18,521.00)			
Subgroup : [S6L5.7C1D] Other Payroll Liabilities						
2006.01.00	Deferred Comp Payable (457b)	(446,195.00)	(439,169.00)			
2031.01.00	Unreimb Med/Child Care Deduct	542.00	79.00			
2032.01.00	Short Term Disability Payable	1,990.00	6,010.00			
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(443,663.00)	(433,080.00)			
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(1,421,620.00)	(1,315,465.00)			
Group : [S6L5.10C1] Other Current Liabilities						
Subgroup : None						
2035.01.00	Accrued Tax Deferred Annuity	(119,926.00)	(117,000.00)			
2200.01.00	Interest Rate Swap - MS	(2,983.00)	(52,762.00)			
2201.01.00	Interest Rate Swap - Citizens	407,377.00	386,926.00			
Subtotal : None		284,468.00	217,164.00			
Total [S6L5.10C1] Other Current Liabilities		284,468.00	217,164.00			
Group : [S6L6.1C1] Mortgage Payable						
Subgroup : None						
2100.01.00	Long Term Debt	(6,560,000.00)	(7,260,000.00)			
2105.01.00	Current Portion LT Debt	(700,000.00)	(675,000.00)			
Subtotal : None		(7,260,000.00)	(7,935,000.00)			
Total [S6L6.1C1] Mortgage Payable		(7,260,000.00)	(7,935,000.00)	675,000.00		
Group : [S6L8A.1C1] Net Assets Without Donor Restrictions						
Subgroup : None						
2900.01.00	Unrestricted	(61,037,841.00)	(69,510,292.00)			
Subtotal : None		(61,037,841.00)	(69,510,292.00)			
Total [S6L8A.1C1] Net Assets Without Donor Restrictions		(61,037,841.00)	(69,510,292.00)			
Group : [S6L8A.1C2] Net Assets With Donor Restrictions						
Subgroup : None						
2500.01.01	Perm. Restricted - R.W.B.	(1,000.00)	(1,000.00)			
2505.01.01	Perm. Restricted - C.C.C.	(2,500.00)	(2,500.00)			
2510.01.01	Perm. Restricted - I.C	(5,000.00)	(5,000.00)			
2520.01.01	Perm. Restricted - J.M	(55,716.00)	(55,716.00)			
2525.01.01	Perm. Restricted - T.R.F.	(48,039.00)	(48,039.00)			
2530.01.01	Perm. Restricted - G.M.	(30,521.00)	(30,521.00)			
2535.01.01	Perm. Restricted - M.H.G.	(50,000.00)	(50,000.00)			
2540.01.01	Perm. Restricted - B.L.	(25,000.00)	(25,000.00)			
2545.01.01	Perm. Restricted - A.M.M.	(1,500.00)	(1,500.00)			
2550.01.01	Perm. Restricted - A.A.R.	(10,000.00)	(10,000.00)			
2555.01.01	Perm. Restricted - A.N.W.	(67,069.00)	(67,069.00)			
2560.01.01	Perm. Restricted - C.T.B.	(271,058.00)	(266,259.00)			
2561.01.01	Perm. Restricted - CTB Income	0.00	(6,025.00)			
2565.01.01	Perm. Restricted - R.W.B.	(250.00)	(250.00)			
2566.01.01	Perm. Restricted - PL	(50,000.00)	(50,000.00)			
2567.01.01	Perm. Restricted - FB	(10,000.00)	(10,000.00)			
2568.01.01	Perm. Restricted - EL	(10,000.00)	(10,000.00)			
2570.01.01	Perm. Restricted - S.S.D.	(888.00)	(888.00)			
2575.01.01	Perm. Restricted - M.L.F.	(1,000.00)	(1,000.00)			
2580.01.01	Perm. Restricted - A.L.W.	(6,250.00)	(6,250.00)			
2585.01.01	Perm. Restricted - W.F.W.	(6,000.00)	(6,000.00)			
2586.01.01	Perm. Restricted - G. Robinson Trust	(502,286.00)	(451,570.00)			
2587.01.01	Perm. Restricted - R. Brigham Trust	(136,167.00)	(129,412.00)			
2590.01.01	Perm. Restricted - Other	(15,950.00)	(15,950.00)			
2591.01.01	Perm. Restricted - Gladys Brooks Foundation	(147,384.00)	(150,000.00)			
2592.01.01	Perm. Restricted - Richard Hatch	(72,525.00)	0.00			
2921.01.01	Temporarily Restricted	(320,960.00)	(1,612,575.00)			
Subtotal : None		(1,847,063.00)	(3,012,524.00)			
Total [S6L8A.1C2] Net Assets With Donor Restrictions		(1,847,063.00)	(3,012,524.00)	(62,884,904.00)	62,406,251.00	(478,653.00)
Group : [S2L1.1C1] Private Pay						
Subgroup : None						
3100.02.00	Private Room & Board	(1,000,200.00)	(661,100.00)			
3168.02.00	R&B Contractual Adj. - Private	24,955.00	6,559.00			
Subtotal : None		(975,245.00)	(654,541.00)			
Total [S2L1.1C1] Private Pay		(975,245.00)	(654,541.00)			
Group : [S2L1.4C1] Medicare-Fee-For-Service						
Subgroup : None						
3115.02.00	Medicare R&B	(343,200.00)	(465,850.00)			
3163.02.00	R&B Contractual Adj. - Medicare	(74,135.00)	(139,835.00)			
3490.02.00	C/A - Medicare Room & Board	0.00	584.00			
Subtotal : None		(417,335.00)	(605,101.00)			
Total [S2L1.4C1] Medicare-Fee-For-Service		(417,335.00)	(605,101.00)			
Group : [S2L1.6C1] MassHealth Fee-for-Service						
Subgroup : None						
3130	Medicaid	1,721,136.00	0.00			
3130.02.00	Medicaid R&B	(13,579,655.00)	(12,037,478.00)			
3140.02.00	Medicaid Pending	7,012.00	(55,247.00)			
3165.02.00	R&B Contractual Adj. - Medicaid	(475.00)	396.00			
3180.02.00	Hospice Room & Board	(227,930.00)	(171,957.00)			
Subtotal : None		(12,079,912.00)	(12,264,286.00)			
Total [S2L1.6C1] MassHealth Fee-for-Service		(12,079,912.00)	(12,264,286.00)			
Group : [S2L1.12C1] Medicaid Patient Paid Amount						
Subgroup : None						
3170	Resident Resources	(1,721,136.00)	0.00			
Subtotal : None		(1,721,136.00)	0.00			
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,721,136.00)	0.00			
Group : [S2L1.12C2] Ancillary-Private Pay						
Subgroup : None						
3300.03.00	Pharmacy - Non-Medicare	(500.00)	0.00			
3306.03.00	Pharmacy - BC/BS	(100.00)	(350.00)			

3330.03.00	Phys Therapy - Private	(20,373.00)	(23,668.00)
3335.03.00	PT - Other Insurers	(6,911.00)	(8,013.00)
3340.03.00	Occup Therapy - Private	(6,317.00)	(4,979.00)
3345.03.00	OT - Other Insurers	(933.00)	(936.00)
3350.03.00	Speech Therapy - Private	(2,666.00)	(3,495.00)
3355.03.00	ST - Other Insurers	(427.00)	0.00
3484.03.00	C/A - PT Contractual - Non Mcr B	1,714.00	4,120.00
3485.03.00	C/A - OT Contractual - Non Mcr B	169.00	0.00
3486.03.00	C/A - ST Contractual - Non Mcr B	1,794.00	1,829.00
3496.03.00	C/A - Non Me Ancillaries	14,228.00	19,036.00
Subtotal : None		(20,322.00)	(16,456.00)
Total [S2L1.1C2] Ancillary-Private Pay		(20,322.00)	(16,456.00)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3303.03.00	Pharmacy - Medicare A	(35,315.00)	(25,032.00)
3304.03.00	Pharmacy - Medicare B	(16,357.00)	(12,138.00)
3305.03.00	Vaccine Administration	(35,385.00)	(100.00)
3323.03.00	IV Therapy ME A	(19,690.00)	(12,371.00)
3333.03.00	Phys Therapy - Medicare A	(4,578.00)	(6,999.00)
3334.03.00	Phys Therapy - Medicare B	(246,254.00)	(191,943.00)
3343.03.00	Occup Therapy - Medicare A	(3,570.00)	(2,564.00)
3344.03.00	Occup Therapy - Medicare B	(137,815.00)	(127,680.00)
3353.03.00	Speech Therapy - Medicare A	(4,054.00)	(5,806.00)
3354.03.00	Speech Therapy - Medicare B	(28,024.00)	(21,087.00)
3363.03.00	Other Medical Services - Mcr A	0.00	(4,791.00)
3374.03.00	DME - Mcr B	0.00	1,400.00
3481.03.00	C/A - PT Contractual - Part B	51,687.00	35,259.00
3482.03.00	C/A - OT Contractual - Part B	26,110.00	19,563.00
3483.03.00	C/A - ST Contractual - Part B	19.00	0.00
3489.02.00	C/A - Medicare A Ancillaries	67,207.00	57,564.00
3494.03.00	C/A - Medicare B	43,155.00	26,389.00
Subtotal : None		(342,864.00)	(270,336.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(342,864.00)	(270,336.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3131.02.00	HHS Stimulus Payments - COVID (MassHealth)	(69,312.00)	(819,110.00)
3364.03.00	HHS Stimulus Payments - COVID (Part B)	(250.00)	(3,540.00)
3509.06.00	Harmon Management Fee	(19,669.00)	(19,096.00)
3510.07.00	Donations - Unrstct.	(379,655.00)	(16,278.00)
3515.07.00	Donations - Temp. Rstrct.	(335,800.00)	(392,100.00)
3516.07.00	Release Of Restrictions - Unrstct.	(176,256.00)	(661,334.00)
3517.07.00	Release Of Restrictions - Rstrct.	176,256.00	661,334.00
3520.07.00	Grant Income	(488,611.00)	(592,180.00)
3550.07.00	Trusts	0.00	(9,795.00)
3551.08.00	Investment Income - CBT Fund - Perm. Rstrct.	(2,659.00)	0.00
3565.08.00	Dividends - Investments - Unrstct.	(470,930.00)	(464,432.00)
3900.08.00	Realized Gain/Loss Investments - Unrstct.	(2,466,997.00)	(1,157,246.00)
3901.08.00	Realized Gain/Loss - Temp. Rstrct.	(28,828.00)	0.00
3902.08.00	Realized Gains And Losses - Perm. Rstrct.	(14,522.00)	0.00
3920.08.00	Net Investment Income - Temp. Rstrct.	(5,279.00)	0.00
3930.08.00	Unrealized Gains And Losses - Unrstct.	(2,843,822.00)	8,763,236.00
3931.08.00	Unrealized Gain/Loss - Temp. Rstrct.	(32,872.00)	0.00
3933.08.00	Unrealized Gains And Losses - Perm. Rstrct.	(74,030.00)	162,874.00
3935.08.00	Short Term Capital Gain/Loss - Unrstct.	(26,999.00)	(71,981.00)
3950.06.00	(Gain) or Loss on Swap	(70,231.00)	(924,366.00)
9500.99.00	Transfer To Operations From Endowment	(3,300,000.00)	(3,400,000.00)
9501.99.00	Transfer From Endowment To Operations	3,300,000.00	3,400,000.00
Subtotal : None		(7,330,466.00)	4,455,986.00
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(7,330,466.00)	4,455,986.00

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3120.02.00	Medicare Prior year	0.00	217.00
3499.02.00	C/A - Medicare A - Prior Year	518.00	74.00
Subtotal : None		518.00	291.00
Total [S2L3.6C1] Prior Year Retroactive Revenue		518.00	291.00

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3500.06.00	Interest - Harmon	(94,205.00)	(94,381.00)
3575.08.00	Interest - Investments - Unrstct.	(4,648.00)	(2,346.00)
Subtotal : None		(98,853.00)	(96,727.00)
Total [S2L3.7C1] Interest Income		(98,853.00)	(96,727.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3539.06.00	Resident Phone Revenue	(5,594.00)	(6,129.00)
3540.06.00	Miscellaneous	(1,623.00)	(68,602.00)
Subtotal : None		(7,217.00)	(74,731.00)
Total [S2L3.9C1] Administrative & General Recoverable Income		(7,217.00)	(74,731.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3518.06.00	Discounts Earned	0.00	(389.00)
Subtotal : None		0.00	(389.00)
Total [S2L3.11C1] Variable Recoverable Income		0.00	(389.00)

Group : [SOBREL2.4C] Outpatient Services Revenue			
Subgroup : None			
3382.03.00	Outpatient Revenue (Seating Clinic)	(54,782.00)	(41,614.00)
Subtotal : None		(54,782.00)	(41,614.00)
Total [SOBREL2.4C1] Outpatient Services Revenue		(54,782.00)	(41,614.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
4716.55.00	Benefit Pay - DON	22,250.00	30,343.00
4770.55.00	ET Accrual - DON	34,016.00	(21,288.00)

6000.55.00	Salaries - DON	243,229.00	85,188.00
Subtotal : None		299,495.00	94,243.00
Total [S3L1.1C1] Director of Nurses Salary		299,495.00	94,243.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None			
4716.60.00	Benefit Pay - Nursing Supervisor	67,112.00	73,955.00
4716.70.00	Benefit Pay - RN	87,203.00	93,027.00
4770.60.00	ET Accrual - Nursing Supervisor	17,512.00	14,412.00
4770.70.00	ET Accrual - RN	(13,732.00)	7,282.00
6005	Nursing Supervisor	(107,090.00)	0.00
6005.60.00	Nursing Supervisor	879,278.00	581,359.00
6010.70.00	Salaries - RNs	584,753.00	596,730.00
6013.70.00	RNs OT	82,306.00	130,277.00
Subtotal : None		1,597,342.00	1,497,042.00
Total [S3L1.7C1] Registered Nurses Salaries		1,597,342.00	1,497,042.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
6045.70.00	Purchased Services - RN	0.00	51,070.00
Subtotal : None		0.00	51,070.00
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff		0.00	51,070.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
4716.75.00	Benefit Pay - LPN	172,985.00	185,796.00
4770.75.00	ET Accrual - LPN	(21,464.00)	2,981.00
6020.75.00	Salaries - LPNs	1,266,089.00	1,159,962.00
6023.75.00	LPNs OT	272,448.00	273,112.00
Subtotal : None		1,690,058.00	1,621,851.00
Total [S3L1.12C1] Licensed Practical Nurses Salary		1,690,058.00	1,621,851.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
6046.75.00	Purchased Services - LPN	70,084.00	0.00
Subtotal : None		70,084.00	0.00
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff		70,084.00	0.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None			
4716.80.00	Benefit Pay - CNA	400,667.00	384,436.00
4716.90.00	Benefit Pay - Restorative Aides	15,322.00	19,888.00
4770.80.00	ET Accrual - CNA	1,138.00	15,745.00
4770.90.00	ET Accrual - Rehab Aides	4,060.00	(318.00)
6030.80.00	Salaries - CNAs	3,116,877.00	2,883,329.00
6033.80.00	CNAs OT	368,910.00	465,104.00
Subtotal : None		3,906,974.00	3,768,184.00
Total [S3L1.17C1] Certified Nurses Aides Salaries		3,906,974.00	3,768,184.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None			
6047.80.00	Purchased Services - C.N.A.	430,231.00	249,816.00
Subtotal : None		430,231.00	249,816.00
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff		430,231.00	249,816.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
4000.10.00	Salaries - Administrator	425,042.00	432,284.00
4716.10.00	Benefit Pay - Administrator	84,375.00	33,535.00
4770.10.00	ET Accrual - Administrator	1,606.00	(658.00)
Subtotal [S3L2.1C1A] Administrator Salaries		511,023.00	465,161.00
Total [S3L2.1C1] Administration Salaries		511,023.00	465,161.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
4010.15.00	Salaries - Finance / HR	589,160.00	527,668.00
4011.15.00	Clerical OT	11,780.00	9,684.00
4015.18.00	Salaries Fund Raising	199,014.00	183,425.00
4016.18.00	Salaries Fund Raising - OT	0.00	50.00
4716.15.00	Benefit Pay - Finance / HR	17,837.00	63,882.00
4716.18.00	Benefit Pay - Fundraising	3,320.00	2,691.00
4770.15.00	ET Accrual - Finance/HR	8,054.00	2,324.00
4770.18.00	ET Accrual - Fundraising	3,742.00	(1,236.00)
Subtotal : None		832,907.00	788,488.00
Total [S3L2.7C1] Clerical Staff Salaries		832,907.00	788,488.00

206,076.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None			
4020.14.00	IT Services	127,426.00	121,757.00
Subtotal : None		127,426.00	121,757.00
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services		127,426.00	121,757.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
4021.14.00	IT Supplies	696.00	281.00
4022.14.00	Outsourced IT Dept.	110,727.00	95,641.00
4030.12.00	Office Supplies	13,655.00	9,068.00
4031.12.00	Printer and Copier Toner	3,959.00	8,221.00
4050.12.00	Postage	5,390.00	7,136.00
4060.12.00	Bank Charges - Operating	22,480.00	21,560.00
4138.18.00	Office Supplies - Fundraising	1,524.00	7,840.00
9030.22.00	Assistive Technology-Supplies	10,802.00	12,466.00
Subtotal : None		169,233.00	162,213.00
Total [S3L2.12C1] Office Supplies		169,233.00	162,213.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)

Subgroup : None			
4080.12.00	Telephone	25,814.00	28,128.00

5190.20.00	Utilities - Cable TV	31,214.00	29,615.00
5191.20.00	Utilities - Internet	14,198.00	17,308.00
Subtotal : None		71,226.00	75,051.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	71,226.00	75,051.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4100.12.00	Travel Reimbursement	3,387.00	1,585.00
Subtotal : None		3,387.00	1,585.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,387.00	1,585.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4120.12.00	Advertising - Help Wanted	31,988.00	3,757.00
Subtotal : None		31,988.00	3,757.00
Total [S3L2.16C1]	Advertising: Help Wanted	31,988.00	3,757.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4070.12.00	Publications / Subscriptions	100.00	0.00
4140.12.00	Memberships - Trade Associations	10,914.00	11,254.00
4150.12.00	Memberships - Business Associations	125.00	530.00
Subtotal : None		11,139.00	11,784.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	11,139.00	11,784.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
4160.12.00	Education & Training - Admin	4,942.00	1,485.00
Subtotal [S3L2.18C1A] Administration Education / Training		4,942.00	1,485.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	4,942.00	1,485.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4045.12.00	Acctg & Billing Services	42,055.00	36,340.00
4310.12.00	Prof Fees - Acct Other	66,595.00	69,662.00
Subtotal : None		108,650.00	106,002.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	108,650.00	106,002.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4815.12.00	Insurance - Other	104,363.00	106,952.00
Subtotal : None		104,363.00	106,952.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	104,363.00	106,952.00
Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			
4705.12.00	Unemployment Charges	22,947.00	22,476.00
Subtotal : None		22,947.00	22,476.00
Total [S3L2.21C1]	Insurance: Dept of Unemployment Assistance (DUA) Claims	22,947.00	22,476.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4040.12.00	Consulting Fees	51,694.00	47,635.00
4042.12.00	Document Storage	7,746.00	8,463.00
4065.19.00	Grant Expense	300.00	8,360.00
4110.12.00	MBTA Pass	11,795.00	11,524.00
4112.12.00	Resident Goods Lost/Broken Reimbursement	1,635.00	1,137.00
4113.12.00	Resident Trust Reimbursement	0.00	97.00
4133.18.00	Capital Campaign Consultants - DCA	0.00	92.00
4745.12.00	Donations	818.00	0.00
4825.12.00	Investment Fees	162,418.00	128,076.00
4826.12.00	Investment Fees - Temp. Rstrct.	1,877.00	0.00
4827.12.00	Investment Fees - Perm. Rstrct.	946.00	0.00
4870.12.00	Taxes and Fees	2,021.00	24,853.00
5240.25.00	Vending	15.00	36.00
7099.85.00	COVID-19 Related Costs	1,560.00	300,821.00
Subtotal : None		242,825.00	531,094.00
Total [S3L2.22C1]	Other A & G Expenses	242,825.00	531,094.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4130.12.00	Advertising - Promotions	8,557.00	0.00
4132.18.00	Special Event Expense	990.00	684.00
4135.18.00	Marketing And Printing	31,242.00	23,115.00
Subtotal : None		40,789.00	23,799.00
Total [S3L2B.1C1]	Advertising Marketing	40,789.00	23,799.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4340.12.00	Prof Fees - Legal Other	8,510.00	6,787.00
Subtotal : None		8,510.00	6,787.00
Total [S3L2B.6C1]	Legal: Other	8,510.00	6,787.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4056.99.00	Other Interest Expense	0.00	5.00
Subtotal : None		0.00	5.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	0.00	5.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
4750.12.00	Bad Debt	(5,790.00)	25,512.00
Subtotal : None		(5,790.00)	25,512.00
Total [S3L2B.14C1]	Bad Debt Expenses	(5,790.00)	25,512.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			

4760.99.00	User Fee	258,072.00	758,295.00
Subtotal : None		258,072.00	758,295.00
Total [S3L2B.15C1] User Fee Assessment		258,072.00	758,295.00
Group : [S3L3.5C1] Plant Operations: Salaries			
Subgroup : None			
4716.20.00	Benefit Pay - Plant	23,921.00	26,626.00
4716.22.00	Benefit Pay - Assist Tech.	13,759.00	10,590.00
4770.20.00	ET Accrual - Plant	3,861.00	(5,911.00)
4770.22.00	ET Accrual - Asst Technology	479.00	(1,030.00)
5100.20.00	Salaries - Plant	249,381.00	237,443.00
5103.20.00	Plant OT	6,059.00	5,581.00
9000.22.00	Assistive Technology-Salaries	83,064.00	53,250.00
9001.22.00	Assistive Technology - OT	323.00	282.00
Subtotal : None		380,847.00	326,831.00
Total [S3L3.5C1] Plant Operations: Salaries		380,847.00	326,831.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5120.20.00	Purchased Services - Plant	139,480.00	98,065.00
5121.20.00	Purchased Services - Snow Removal	9,944.00	19,446.00
5122.20.00	Purchased Services - Medical Waste	5,882.00	2,389.00
5160.20.00	Landscaping Service - Plant	44,929.00	62,624.00
9020.22.00	Assistive Techgy-Purch Service	11,631.00	11,215.00
Subtotal : None		211,866.00	193,739.00
Total [S3L3.8C1] Plant Operations: Purchased Service		211,866.00	193,739.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5110.20.00	Plant Repairs And Maintenance	6,776.00	19,816.00
5130.20.00	Supplies - Plant	39,696.00	39,337.00
5135.20.00	Office Supplies - Plant	3,931.00	0.00
5140.20.00	Gas & Truck Maintenance	469.00	212.00
Subtotal : None		50,872.00	59,365.00
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		50,872.00	59,365.00
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
5170.20.00	Utilities - Gas	90,307.00	79,801.00
5175.20.00	Utilities - Electric	131,323.00	141,767.00
5180.20.00	Utilities - Water & Sewer	77,497.00	81,466.00
5185.20.00	Utilities - Trash	40,012.00	28,338.00
Subtotal : None		339,139.00	331,372.00
Total [S3L3.10C1] Plant Operations: Utilities		339,139.00	331,372.00
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5220.25.00	Dietician	47,942.00	46,355.00
Subtotal : None		47,942.00	46,355.00
Total [S3L3.13C1] Dietician: Salaries		47,942.00	46,355.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
4716.25.00	Benefit Pay - Dietary	75,984.00	84,502.00
4770.25.00	ET Accrual - Dietary	5,912.00	2,186.00
5200.25.00	Salaries - Food Service	640,233.00	576,022.00
5203.25.00	Food Service OT	31,861.00	21,568.00
5225.25.00	Dietary - Purchased Services	18,204.00	14,571.00
Subtotal : None		772,194.00	698,849.00
Total [S3L3.18C1] Dietary: Salaries		772,194.00	698,849.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5210.25.00	Groceries	416,283.00	393,535.00
Subtotal : None		416,283.00	393,535.00
Total [S3L3.21C1] Dietary: Food		416,283.00	393,535.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5230.25.00	Supplies - Food Service	65,424.00	62,195.00
5235.25.00	Office Supplies - Dietary	613.00	228.00
Subtotal : None		66,037.00	62,423.00
Total [S3L3.23C1] Dietary: Supplies & Expenses		66,037.00	62,423.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salaries			
4716.35.00	Benefit Pay - Housekeeping	45,304.00	45,413.00
4770.35.00	ET Accrual - Housekeeping	4,429.00	3,465.00
5400.35.00	Salaries - Housekeeping	408,538.00	394,436.00
5403.35.00	Housekeeping OT	63,372.00	65,699.00
Subtotal [S3L3.24C1] Housekeeping Salaries		521,643.00	509,013.00
Subgroup : [S3L3.24C1] Laundry Salaries			
4716.30.00	Benefit Pay - Laundry	17,699.00	19,790.00
4770.30.00	ET Accrual - Laundry	302.00	(2,270.00)
5300.30.00	Salaries - Laundry	113,794.00	97,193.00
5303.30.00	Laundry OT	8,035.00	4,174.00
Subtotal [S3L3.24C1] Laundry Salaries		139,830.00	118,887.00
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		661,473.00	627,900.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
5420.35.00	Purchased Services-Housekeep	17,234.00	7,105.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		17,234.00	7,105.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service		17,234.00	7,105.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			

Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5335.35.00	Office Supplies - Housekeeping	0.00	210.00
5430.35.00	Supplies - Housekeeping	86,980.00	76,703.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		86,980.00	76,913.00
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5330.30.00	Supplies - Laundry	13,614.00	9,699.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		13,614.00	9,699.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		100,594.00	86,612.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5340.35.00	Linen & Bedding	16,214.00	14,029.00
Subtotal : None		16,214.00	14,029.00
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		16,214.00	14,029.00
Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service			
Subgroup : None			
4041.85.00	Consulting Fees - Nursing	28,158.00	95,938.00
Subtotal : None		28,158.00	95,938.00
Total [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Servi		28,158.00	95,938.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
4716.65.00	Benefit Pay - Unit Secretary	36,823.00	38,154.00
4770.65.00	ET Accrual - Unit Secretary	9,327.00	(1,602.00)
6040.65.00	Salaries - Unit Secretary	354,965.00	297,409.00
6043.65.00	Unit Secretary OT	29,072.00	24,949.00
Subtotal : None		430,187.00	358,910.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		430,187.00	358,910.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MDS Salaries			
6005.2	MDS Salaries	107,090.00	0.00
Subtotal [S3L3.40C1]MDS Salaries		107,090.00	0.00
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse.		107,090.00	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
4716.40.00	Benefit Pay - Soc Svcs / Admissions	1,091.00	3,318.00
4770.40.00	ET Accrual - Social Services	242.00	(568.00)
7110.40.00	Salaries - Social Services	192,255.00	174,800.00
Subtotal : None		193,588.00	177,550.00
Total [S3L3.48C1] Social Service Worker: Salaries		193,588.00	177,550.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
7120.40.00	Purchased Services Social Serv	2,750.00	12,571.00
Subtotal : None		2,750.00	12,571.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		2,750.00	12,571.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7200	Speech Therapy Indir Salary Staff	120,167.00	0.00
7300	Occup Therapy Indirect Staff	55,862.00	0.00
7400	Phys Ther Indirect Staff	262,030.00	0.00
7400.85.00	Phys Ther Indirect Staff	0.00	(1,400.00)
Subtotal : None		438,059.00	(1,400.00)
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		438,059.00	(1,400.00)
Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants			
Subgroup : None			
7420.85.00	Phys Ther Indirect Consultant	63,540.00	67,274.00
Subtotal : None		63,540.00	67,274.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consultants		63,540.00	67,274.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
4716.85.00	Benefit Pay - PT	870.00	9,871.00
4716.86.00	Benefit Pay - OT	220.00	788.00
4716.87.00	Benefit Pay - ST	1,278.00	543.00
4770.85.00	ET Accrual - PT	1,275.00	(5,054.00)
4770.86.00	ET Accrual - OT	5,570.00	6,328.00
4770.87.00	ET Accrual - ST	(3,552.00)	(4,903.00)
7210	Speech Therapy Salaries	(120,167.00)	0.00
7210.87.00	Speech Therapy Salaries	136,581.00	128,027.00
7310	Occup Therapy Salaries	(55,862.00)	0.00
7310.86.00	Occup Therapy Salaries	107,499.00	102,258.00
7350.90.00	Restorative Aides	139,833.00	131,556.00
7353.90.00	Restorative Aids OT	651.00	833.00
7410	Phys Therapy Salaries	(262,030.00)	0.00
7410.85.00	Phys Therapy Salaries	213,246.00	188,594.00
Subtotal : None		165,412.00	558,841.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		165,412.00	558,841.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
4716.45.00	Benefit Pay - RCAs	1,358.00	298.00
4716.50.00	Benefit Pay - Activities	17,900.00	20,710.00
4770.45.00	ET Accrual - RCAs	1,080.00	0.00
4770.50.00	ET Accrual - Activities	739.00	(934.00)
7600.45.00	Salaries - RCAs	16,777.00	28,514.00
7603.45.00	Salaries - Wellness Screeners OT	0.00	4,681.00
8000.50.00	Salaries - Activities	251,499.00	212,404.00
8003.50.00	Ther Recreation OT	4,463.00	1,916.00
Subtotal : None		293,816.00	267,589.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		293,816.00	267,589.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7620.40.00	Mission Purchased Services	19,763.00	17,083.00
8120.50.00	Purchased Services - Rec	13,145.00	7,709.00
Subtotal : None		32,908.00	24,792.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		32,908.00	24,792.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
8130.50.00	Supplies - Rec	52,547.00	43,920.00
8132.50.00	Store Supplies Recreation	410.00	623.00
8135.50.00	Office Supplies - Activities	0.00	11.00
Subtotal : None		52,957.00	44,554.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		52,957.00	44,554.00

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
8125.50.00	Resident Outings	689.00	8,215.00
Subtotal : None		689.00	8,215.00
Total [S3L3.69C1] Recreational Therapy/Activities: Transportation		689.00	8,215.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
4810.12.00	Insurance - Motor Vehicle	7,466.00	6,289.00
4935.99.00	Depreciation Motor Vehicle	18,528.00	3,663.00
5150.20.00	Truck Registration & Taxes	275.00	0.00
Subtotal : None		26,269.00	9,952.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		26,269.00	9,952.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
4170.12.00	Education & Training - Job Rel	3,505.00	6,533.00
Subtotal : None		3,505.00	6,533.00
Total [S3L3.80C1] Variable Job Related Education		3,505.00	6,533.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
7000.85.00	Medical Director	24,946.00	26,946.00
Subtotal : None		24,946.00	26,946.00
Total [S3L3.82C1] Physician Services: Medical Director		24,946.00	26,946.00

Group : [S3L3.83C1] Physician Services: Advisory Physician			
Subgroup : None			
7010.85.00	Physician Services	11,202.00	17,138.00
Subtotal : None		11,202.00	17,138.00
Total [S3L3.83C1] Physician Services: Advisory Physician		11,202.00	17,138.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7020.85.00	IV Therapy - Facility	27,211.00	5,605.00
7021.85.00	IV Therapy - Medicaid	0.00	12.00
7023.85.00	IV Therapy ME A	10,072.00	6,138.00
7030.85.00	OTC - House	1,442.00	215.00
7031.85.00	OTC-Medicare	88.00	280.00
7033.85.00	Pharmacy Medicare A-chargable	45,133.00	21,888.00
7035.85.00	Pharmacy-Other Ins -chargable	238.00	225.00
7036.85.00	Pharmacy-Medicaid	65.00	0.00
7037.85.00	Pharmacy - House	(3,805.00)	17,540.00
7051.85.00	Medical-Oxygen	20,452.00	9,133.00
7060.85.00	Other Medical Services Non Mcr	6,184.00	1,781.00
7063.85.00	Other Medical Services (Lab) ME A	1,180.00	7,170.00
7091.95.00	Rehab-Wheelchair Reimbursement	2,000.00	0.00
Subtotal : None		110,260.00	69,987.00
Total [S3L3.87C1] Legend Drugs		110,260.00	69,987.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6035.85.00	Office Supplies - Nursing	1,339.00	295.00
7041.85.00	Medical Supply Unit 1	428,004.00	386,398.00
7042.85.00	Vaccine Costs	26,705.00	0.00
7050.85.00	Medical Equipment Non Cap	4,096.00	2,749.00
7090.95.00	Rehab Supplies	9,631.00	7,045.00
7095.95.00	Office Supplies - Therapy	0.00	435.00
7098.85.00	Pharmacy Books And Records	20.00	228.00
Subtotal : None		469,795.00	397,150.00
Total [S3L3.89C1] House Supplies Not Resold		469,795.00	397,150.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7100.85.00	Pharmacy Consultant	1,760.00	7,019.00
Subtotal : None		1,760.00	7,019.00
Total [S3L3.92C1] Pharmacy Consultant		1,760.00	7,019.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Building Depreciation			
4900.99.00	Depreciation Building	322,851.00	320,082.00
Subtotal [S3L4.1C1A] Building Depreciation		322,851.00	320,082.00

Subgroup : [S3L4.1C1]Improvements Depreciation			
4905.99.00	Depreciation Bldg Improvements	311,334.00	466,801.00
4925.99.00	Depreciation Land Improvements	87,624.00	74,978.00
Subtotal [S3L4.1C1B] Improvements Depreciation		398,958.00	541,779.00

Subgroup : [S3L4.1C1]Equipment Depreciation			
4910.99.00	Depreciation Furniture & Equip	241,572.00	225,512.00
Subtotal [S3L4.1C1C] Equipment Depreciation		241,572.00	225,512.00

Subgroup : [S3L4.1C1]Software Depreciaton

4945.99.00	Depreciation Software	5,122.00	7,830.00
Subtotal [S3L4.1C1D] Software Depreciaton		5,122.00	7,830.00
Total [S3L4.1C1] Depreciaton		968,503.00	1,095,203.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4055.99.00	Interest Expense	454,465.00	442,700.00
4901.99.00	Amortization Expense	16,638.00	16,183.00
Subtotal : None		471,103.00	458,883.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		471,103.00	458,883.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4820.12.00	Insurance - Property	31,769.00	31,305.00
Subtotal : None		31,769.00	31,305.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		31,769.00	31,305.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4090.12.00	Equipment Lease Expense	(57.00)	0.00
Subtotal : None		(57.00)	0.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		(57.00)	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4350.10.00	Life/Disability - Administrator	1,238.00	1,237.00
4350.15.00	Life/Disability - Finance / HR	1,859.00	1,503.00
4350.16.00	Life/Disability - BFit	939.00	758.00
4350.18.00	Life/Disability - Fundraising & Marketing	627.00	624.00
4350.20.00	Life/Disability - Plant	2,065.00	1,554.00
4350.22.00	Life/Disability - Assist. Technology	784.00	808.00
4350.25.00	Life/Disability - Dietary	3,717.00	3,032.00
4350.30.00	Life/Disability - Laundry	1,144.00	794.00
4350.35.00	Life/Disability - Housekeeping	3,260.00	2,584.00
4350.40.00	Life/Disability - Soc Svcs / Admissions	1,052.00	665.00
4350.45.00	Life/Disability - RCAs	151.00	291.00
4350.50.00	Life/Disability - Activities	1,565.00	1,170.00
4350.55.00	Life/Disability - DON	1,231.00	655.00
4350.60.00	Disability - Nursing Supervisors	3,879.00	2,693.00
4350.65.00	Life/Disability - Unit Secretary	1,540.00	1,326.00
4350.70.00	Life/Disability - RN	5,002.00	4,162.00
4350.75.00	Life/Disability - LPN	8,453.00	7,020.00
4350.80.00	Life/Disability - CNA	21,718.00	17,972.00
4350.90.00	Disability - Rehab And OT	2,623.00	1,994.00
4600.10.00	Health Ins - Administrator	18.00	(3.00)
4600.15.00	Health Ins - Finance / HR	31,158.00	31,326.00
4600.16.00	Health Ins - BFit	8,980.00	7,952.00
4600.18.00	Health Ins - Fundraising	26,164.00	22,481.00
4600.20.00	Health Ins - Plant	33,913.00	41,249.00
4600.22.00	Health Ins - Assistive Tech	11,598.00	22,369.00
4600.25.00	Health Ins - Dietary	89,675.00	53,201.00
4600.30.00	Health Ins - Laundry	8,854.00	7,718.00
4600.35.00	Health Ins - Housekeeping	49,237.00	42,360.00
4600.40.00	Health Ins - Soc Svcs / Admissions	22,023.00	18,249.00
4600.45.00	Health Ins - Wellness Screeners	0.00	238.00
4600.50.00	Health Ins - Activities	40,167.00	30,672.00
4600.55.00	Health Ins - DON	11,756.00	(4.00)
4600.60.00	Health Ins - Nursing Supervisors	38,773.00	35,204.00
4600.65.00	Health Ins - Unit Secretary	17,321.00	7,723.00
4600.70.00	Health Ins - RN	42,312.00	47,486.00
4600.75.00	Health Ins - LPN	125,246.00	100,293.00
4600.80.00	Health Ins - CNA	178,418.00	170,957.00
4600.85.00	Health Ins. - PT	35,710.00	30,678.00
4600.86.00	Health Ins. - OT	9,373.00	8,194.00
4600.87.00	Health Ins. - ST	620.00	0.00
4600.90.00	Health Ins - Rehab Aides	9,065.00	1,192.00
4700.12.00	Unemployment Health Ins Tax	10,968.00	14,997.00
Subtotal : None		864,196.00	745,374.00
Total [CLA-53.01] LA-Group Health/Life		864,196.00	745,374.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4023.12.00	Uniforms	5,832.00	4,402.00
4185.12.00	Misc Employee Benefits	64,044.00	81,991.00
4200.10.00	TDA - Administrator	2,970.00	2,875.00
4200.15.00	TDA - Finance / HR	11,469.00	11,103.00
4200.18.00	TDA - Fundraising	1,506.00	1,458.00
4200.20.00	TDA - Plant	3,906.00	3,781.00
4200.22.00	TDA - Assist. Technology	1,506.00	1,458.00
4200.25.00	TDA - Dietary	4,196.00	4,062.00
4200.30.00	TDA - Laundry	430.00	417.00
4200.35.00	TDA - Housekeeping	5,057.00	4,896.00
4200.40.00	TDA - Soc Svcs / Admissions	6,693.00	6,479.00
4200.50.00	TDA - Activities	2,582.00	2,500.00
4200.55.00	TDA - DON	3,228.00	3,125.00
4200.60.00	TDA - Nursing Supervisors	6,133.00	5,937.00
4200.65.00	TDA - Unit Secretaries	1,722.00	1,667.00
4200.70.00	TDA - RN	8,285.00	8,020.00
4200.75.00	TDA - LPN	15,170.00	14,686.00
4200.80.00	TDA - CNA	39,986.00	38,712.00
4200.85.00	TDA - PT	94.00	91.00
4200.86.00	TDA - OT	2,044.00	1,979.00
4200.87.00	TDA - ST	2,690.00	2,604.00
Subtotal : None		189,543.00	202,243.00
Total [CLA-53.03] LA-Employee Benefits		189,543.00	202,243.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			

4400.10.00	Payroll Taxes - Administrator	26,373.00	27,632.00
4400.15.00	Payroll Taxes - Finance/HR	45,468.00	40,357.00
4400.16.00	Payroll Taxes - BFit	5,477.00	4,875.00
4400.18.00	Payroll Taxes - Fundraising	14,525.00	13,367.00
4400.20.00	Payroll Taxes - Plant	20,120.00	18,946.00
4400.22.00	Payroll Taxes - Assist. Technology	7,056.00	4,411.00
4400.25.00	Payroll Taxes - Dietary	54,584.00	50,389.00
4400.30.00	Payroll Taxes - Laundry	10,369.00	8,969.00
4400.35.00	Payroll Taxes - Housekeeping	38,095.00	37,242.00
4400.40.00	Payroll Taxes - Soc Svcs / Admissions	14,128.00	12,550.00
4400.45.00	Payroll Taxes - RCAs	1,391.00	2,493.00
4400.50.00	Payroll Taxes - Activities	19,726.00	16,696.00
4400.55.00	Payroll Taxes - DON	18,445.00	8,823.00
4400.60.00	Payroll Taxes - Nursing Supervisors	70,632.00	48,586.00
4400.65.00	Payroll Taxes - Unit Secretary	31,540.00	27,222.00
4400.70.00	Payroll Taxes - RN	56,440.00	61,153.00
4400.75.00	Payroll Taxes - LPN	125,779.00	117,240.00
4400.80.00	Payroll Taxes - CNA	291,345.00	282,350.00
4400.85.00	Payroll Taxes - PT	15,666.00	15,087.00
4400.86.00	Payroll Taxes - OT	7,959.00	7,622.00
4400.87.00	Payroll Taxes - ST	10,291.00	9,642.00
4400.90.00	Payroll Taxes - Rehab Aides	11,482.00	10,447.00
4500.10.00	Workers Comp - Administrator	287.00	65.00
4500.15.00	Workers Comp - Finance/HR	372.00	11,724.00
4500.16.00	Workers Comp - BFit	1,333.00	0.00
4500.18.00	Workers Comp - Fund Raising	4,414.00	8,237.00
4500.20.00	Workers Comp - Plant	5,071.00	19,628.00
4500.22.00	Workers Comp - Assist. Technology	1,196.00	11,502.00
4500.25.00	Workers Comp - Dietary	12,670.00	13,117.00
4500.30.00	Workers Comp - Laundry	2,771.00	3,035.00
4500.35.00	Workers Comp - Housekeeping	9,068.00	17,637.00
4500.40.00	Workers Comp - Soc Svcs / Admissions	116.00	3,355.00
4500.50.00	Workers Comp - Activities	4,075.00	14,268.00
4500.55.00	Workers Comp - DON	5,282.00	0.00
4500.60.00	Workers Comp - Nursing Supervisors	13,116.00	18,837.00
4500.65.00	Workers Comp - Unit Secretaries	6,263.00	2,966.00
4500.70.00	Workers Comp - RN	19,495.00	17,624.00
4500.75.00	Workers Comp - LPN	27,995.00	36,629.00
4500.80.00	Workers Comp - CNA	78,098.00	76,397.00
4500.90.00	Workers Comp - Rehab Dept	19,488.00	35,392.00
Subtotal : None		1,108,001.00	1,116,512.00
Total [CLA-53.04]	LA-Payroll Taxes	1,108,001.00	1,116,512.00

Group : [SOBREL3.11B-FIT PROGRAM

Subgroup : None			
3380.05.00	Day Program Revenue (B.Fit)	0.00	(290.00)
4716.16.00	Benefit Pay - BFit	1,506.00	14,534.00
4770.16.00	ET Accrual - BFit	(120.00)	(8,533.00)
4830.16.00	B-Fit! Expenses	2,521.00	736.00
4835.16.00	B-Fit! Meals	0.00	4,400.00
7640.16.00	B-Fit Expenses	3,535.00	3,406.00
8210.16.00	Salaries - B-Fit	71,972.00	49,958.00
Subtotal : None		79,414.00	64,211.00
Total [SOBREL3.11C1B-FIT PROGRAM		79,414.00	64,211.00

NET (INCOME) LOSS	0.00	0.00
Sum of Account Groups	0.00	0.00

Tickmarks

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